

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Dennis Carroll,**  
Appellant,

**v.**

**Dallas County Board of Review,**  
Appellee.

**ORDER**

**Docket No. 13-25-0837**  
**Parcel No. 16-13-476-005**

On May 19, 2014, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) (2013) and Iowa Administrative Code rules 701-71.21(1) et al. Appellant Dennis Carroll was self-represented. County Attorney Wayne M. Reisetter is counsel for the Board of Review. Assessor Steve Helm represented it at hearing. The Appeal Board now having examined the entire record, heard the testimony, and being fully advised, finds:

***Findings of Fact***

Dennis Carroll is the owner of property located at 905 60th Street, West Des Moines, Iowa. The real estate was classified residential as of January 1, 2013, and valued at \$424,080. Carroll protested to the Board of Review on the grounds that there has been a change in value since the last assessment under Iowa Code section 441.37(1)(b) and 441.35(2). In a re-assessment year, a challenge based on downward change in value is akin to a market value claim under section 441.37(1)(a)(2). *See Dedham Co-op. Ass'n v. Carroll County Bd. of Review*, 2006 WL 1750300 (Iowa Ct. App. 2006). The Board of Review granted the protest, in part, and reduced the assessment to \$400,920, representing \$85,000 in land value and \$315,920 in improvement value.

Carroll then appealed to this Board reasserting his claim. Carroll seeks an assessment of \$299,390, representing \$85,000 in land value and \$214,390 in improvement value.

According to the property record card, the subject property is a one-story, Cape Cod style dwelling with 2937 square feet of living area that includes 800 square feet of above-garage, loft quarters. The dwelling has a full basement with 800 square feet of recreation room finish. It also has two attached garages with a total of 1492-square-foot and an open porch built in 1989. The property is also improved by a 1350 square-foot, steel utility building built in 2000. The dwelling has a high quality grade (2+05) and is listed in normal condition. Its site is 5.00-acres.

Carroll testified his property has lost value because the property to the west was rezoned from medium to high density housing and a four-story, 176-unit apartment building is being constructed on it (Exhibit 4); a power substation is located to the south; there is commercial develop to the north; and a church is to the east of the subject. Medium density zoning allows 12 dwellings per-acre, while high density permits 19.1 dwellings per-acre. He also explains the subject has less value because it is accessed by a 50-foot, gravel driveway that floods occasionally, and has a septic system rather than city sewer. An email from Lynne Twedt, West Des Moines Planner/Addressing Administrator, indicated a 61-unit senior housing complex, two five-story hotels, and 120-unit townhomes/apartment complex are, or soon will be, under construction near Carroll's property. (Exhibit 2).

Carroll reported the Board of Review reduced his assessment by 15% to \$299,390 in 2012 to take into account the effect of the rezoning on the subject's value. (Exhibit 1). In 2013, the Assessor increased the assessment by 40% to \$424,080, an increase Carroll felt was unwarranted. He requests the assessment be restored to the 2012 value of \$299,390.

Carroll offered an email from RE/MAX realtor Rick Eyerly dated May 2012. In Eyerly's opinion, the subject property might be worth \$250,000 or more. However, he asserts buyers may not find the location desirable because of the surrounding development. He predicted there may be a time when the value of the ground may be worth \$200,000 to \$275,000 for development depending on the access to the property. Eyerly did not believe the \$350,000 assessment is supported by comparable or

land sales. He suggested Carroll contact the Assessor about his assessment. He suggests it may take a very select buyer and may be difficult to get over \$200,000 for the property.

Carroll also submitted a portion of a 2002 appraisal commissioned by MidAmerican Energy of a property he considered similar to the subject. (Exhibit 7). The appraisal is extremely dated and not relevant to the 2013 market value of the subject property. Therefore, we give it no consideration.

Carroll testified he purchased the land for \$15,000 and constructed the dwelling for roughly \$250,000 to \$275,000. He estimates the Morton utility building cost an additional \$18,000. Carroll believes his property is currently worth \$270,000 to \$280,000.

While Carroll identified numerous factors that may affect the value of his property, he did not provide any reliable evidence of the subject property's market value.

### ***Conclusions of Law***

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. § 441.21(1)(b). Market value essentially is defined as

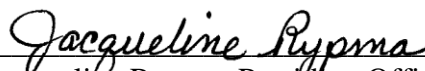
the value established in an arm's-length sale of the property. *Id.* Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available to determine market value then "other factors," such as income and/or cost, may be considered. § 441.21(2). The property's assessed value shall be one hundred percent of its actual value. § 441.21(1)(a).

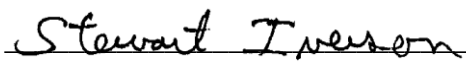
Carroll challenged the assessment on the basis that there had been a downward change in value of the property. In a re-assessment year, a challenge based on downward change in value is akin to a market value claim. *See Dedham Co-op. Ass'n v. Carroll County Bd. of Review*, 2006 WL 1750300 (Iowa Ct. App. 2006). Accordingly, we consider Carroll's change of value claim one of over-assessment.


In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Carroll failed to provide an appraisal of the subject property, comparable sales evidence, a comprehensive market analysis, or other evidence to show the fair market value of his property as of January 1, 2013, to support his over-assessment claim. Therefore, we find insufficient evidence has been submitted to prove his property is over-assessed.

THE APPEAL BOARD ORDERS that the January 1, 2013, assessment as determined by the Dallas County Board of Review is affirmed.

Dated this 29th day of May, 2014.

  
Jacqueline Rypma, Presiding Officer

  
Stewart Iverson, Board Chair

  
Karen Oberman, Board Member

Copies to:  
Dennis Carroll  
905 60th Street  
West Des Moines, IA 50266  
APPELLANT

Wayne Reisetter  
Dallas County Attorney  
207 N. 9th Street  
Adel, IA 50003-1444  
ATTORNEY FOR APPELLEE

Steve Helm  
Dallas County Assessor  
801 Court Street, Room 103  
Adel, IA 50003  
ASSESSOR